

AN ACT

relating to the correction of an ad valorem tax appraisal roll.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Subsection (c), Section 25.25, Tax Code, is amended to read as follows:

(c) The appraisal review board, on motion of the chief appraiser or of a property owner, may direct by written order changes in the appraisal roll for any of the five preceding years to correct:

(1) clerical errors that affect a property owner's liability for a tax imposed in that tax year;

(2) multiple appraisals of a property in that tax year; ~~[or]~~

(3) the inclusion of property that does not exist in the form or at the location described in the appraisal roll; or

(4) an error in which property is shown as owned by a person who did not own the property on January 1 of that tax year.

SECTION 2. The changes in law made by this Act apply only to a motion to correct an appraisal roll filed on or after the effective date of this Act. A motion to correct an appraisal roll filed before the effective date of this Act is governed by the law in effect on the date the motion was filed, and the former law is continued in effect for that purpose.

SECTION 3. This Act takes effect September 1, 2011.

Small
Area

S.B. No. 1441

David Newkum
President of the Senate

Joe Straus
Speaker of the House

I hereby certify that S.B. No. 1441 passed the Senate on
May 12, 2011, by the following vote: Yeas 31, Nays 0.

Patry Grew
Secretary of the Senate

I hereby certify that S.B. No. 1441 passed the House on
May 23, 2011, by the following vote: Yeas 141, Nays 0, one
present not voting.

Robert Haney
Chief Clerk of the House

Approved:

17 JUN '11
Date

Rick Perry
Governor

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
4:00 PM O'CLOCK

JUN 17 2011
Don Rubin
Secretary of State